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TELECOPIER COVER PAGE

DATE: September 20, 2005

OUR REF: 15906 B (4325 SB)

TO	COMPANY	FAX NUMBER
General Incoming Receipt Center	USPTO	(571) 273-8300

FROM: Charles E. Baxley, Esquire

2 PAGES
(including cover sheet)

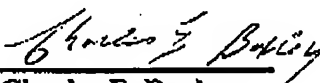
RE: This firm's reference 15906 B (4325 SB)
US Pat Appln 10/790,419 - 26 Feb 04
HAT HAVING FOLDABLE FLAP
Mr. Sung Yie LIAO, Inventor

Gentlepersons:

Attached hereto is a Revocation of Power of Attorney and Appointment of Power of Attorney to be entered into the record of the above referenced United States Patent Application.

Your courtesy, cooperation and skill are appreciated.

Respectfully submitted,


Charles E. Baxley
Attorney of Record
USPTO Reg 20,149

Attachment

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Docket # 15906 B (4325 SB)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Inventor: Sung Yie LIAO

Assignee: CHUAN CHENG HAT CO., LTD.

Serial No: 10/790,419

Filed: 26 February 2004

For: HAT HAVING FOLDABLE FLAP

Art Unit: 3765

Examiner: HANEY, RICHAE LEE

REVOCATION OF POWER OF ATTORNEY AND
APPOINTMENT OF POWER OF ATTORNEY

Sir:

As named patent owner in the above-identified United States Patent,
I hereby revoke all Powers of Attorney previously given and I hereby
appoint the following agent to transact all business in the
U.S. Patent and Trademark Office connected therewith. Please kindly
send all further information and correspondence to:

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Respectfully submitted,

Sung Yie Liao 9/12/05
Sung Yie LIAO
Inventor and president of assignee